

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-03-13

IDAHO POWER COMPANY

EXHIBIT NO. 22

P. OBENCHAIN

Summary of Adjustments - Electric
Plant In Service

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
SUMMARY OF ADJUSTMENTS - ELECTRIC PLANT IN SERVICE
TWELVE MONTHS ENDED DECEMBER 31, 2003

| | TY 2003 <u>UNADJUSTED</u> | NORMALIZING <u>ADJUSTMENT</u> | ANNUALIZING <u>ADJUSTMENT</u> | KNWN.&MEAS. <u>ADJUSTMENT</u> | OTHER <u>ADJUSTMENT</u> | TY 2003 <u>AS ADJUSTED</u> |
|--|------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------|-------------------------------|
| <u>DESCRIPTION</u> | (1) | (2) | (3) | (4) | (5) | (6) |
| ELECTRIC PLANT IN SERVICE | | | | | | |
| INTANGIBLE PLANT | | | | | | |
| 301 - ORGANIZATION | 14,097 | 0 | 0 | 0 | 0 | 14,097 |
| 302 - FRANCHISES & CONSENTS | 7,533,609 | 0 | 0 | 0 | 0 | 7,533,609 |
| 303 - MISCELLANEOUS | 61,017,251 | 0 | 0 | 0 | 0 | 61,017,251 |
| TOTAL INTANGIBLE PLANT | 68,564,956 | 0 | 0 | 0 | 0 | 68,564,956 |
| PRODUCTION PLANT | | | | | | |
| 310-316 / STEAM PRODUCTION | 767,381,589 | 0 | 6,621,907 | 0 | (1,577,314) | 772,426,182 |
| 330-336 / HYDRAULIC PRODUCTION | 624,159,085 | 0 | 0 | 0 | 0 | 624,159,085 |
| 340-346 / OTHER PRODUCTION | 50,784,867 | 0 | 0 | 0 | 0 | 50,784,867 |
| TOTAL PRODUCTION PLANT | 1,442,325,540 | 0 | 6,621,907 | 0 | (1,577,314) | 1,447,370,134 |
| TRANSMISSION PLANT | | | | | | |
| 350 / LAND & LAND RIGHTS - SYSTEM SERVICE | 17,455,288 | 0 | 0 | 0 | 0 | 17,455,288 |
| DIRECT ASSIGNMENT | 179,388 | 0 | 0 | 0 | 0 | 179,388 |
| TOTAL ACCOUNT 350 | 17,634,676 | 0 | 0 | 0 | 0 | 17,634,676 |
| 352 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVICE | 28,735,719 | 0 | 0 | 0 | 0 | 28,735,719 |
| DIRECT ASSIGNMENT | 223,229 | 0 | 0 | 0 | 0 | 223,229 |
| TOTAL ACCOUNT 352 | 28,958,948 | 0 | 0 | 0 | 0 | 28,958,948 |
| 353 / STATION EQUIPMENT - SYSTEM SERVICE | 201,684,412 | 0 | 2,496,839 | 13,441,220 | 0 | 217,622,471 |
| DIRECT ASSIGNMENT | 2,038,670 | 0 | 0 | 0 | 0 | 2,038,670 |
| TOTAL ACCOUNT 353 | 203,723,082 | 0 | 2,496,839 | 13,441,220 | 0 | 219,661,141 |
| 354 / TOWERS & FIXTURES - SYSTEM SERVICE | 65,054,575 | 0 | 0 | 0 | 0 | 65,054,575 |
| DIRECT ASSIGNMENT | 158,654 | 0 | 0 | 0 | 0 | 158,654 |
| TOTAL ACCOUNT 354 | 65,213,229 | 0 | 0 | 0 | 0 | 65,213,229 |
| 355 / POLES & FIXTURES - SYSTEM SERVICE | 70,497,658 | 0 | 0 | 0 | 0 | 70,497,658 |
| DIRECT ASSIGNMENT | 2,608,992 | 0 | 0 | 0 | 0 | 2,608,992 |
| TOTAL ACCOUNT 355 | 73,106,650 | 0 | 0 | 0 | 0 | 73,106,650 |
| 356 / OVERHEAD CONDUCTORS & DEVICES - SYSTEM SERVICE | 102,808,464 | 0 | 10,660,643 | 4,947,470 | 0 | 118,416,577 |
| DIRECT ASSIGNMENT | 1,682,018 | 0 | 0 | 0 | 0 | 1,682,018 |
| TOTAL ACCOUNT 356 | 104,490,482 | 0 | 10,660,643 | 4,947,470 | 0 | 120,098,595 |
| 359 / ROADS & TRAILS - SYSTEM SERVICE | 303,247 | 0 | 0 | 0 | 0 | 303,247 |
| DIRECT ASSIGNMENT | 15,013 | 0 | 0 | 0 | 0 | 15,013 |
| TOTAL ACCOUNT 359 | 318,260 | 0 | 0 | 0 | 0 | 318,260 |
| TOTAL TRANSMISSION PLANT | 493,445,328 | 0 | 13,157,482 | 18,388,690 | 0 | 524,991,500 |

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
SUMMARY OF ADJUSTMENTS - ELECTRIC PLANT IN SERVICE
TWELVE MONTHS ENDED DECEMBER 31, 2003

| | TY 2003 <u>UNADJUSTED</u> | NORMALIZING <u>ADJUSTMENT</u> | ANNUALIZING <u>ADJUSTMENT</u> | KNWN.&MEAS. <u>ADJUSTMENT</u> | OTHER <u>ADJUSTMENT</u> | TY 2003 <u>AS ADJUSTED</u> |
|---|------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------|-------------------------------|
| 3 <u>DESCRIPTION</u> | (1) | (2) | (3) | (4) | (5) | (6) |
| 51 ELECTRIC PLANT IN SERVICE | | | | | | |
| 52 DISTRIBUTION PLANT | | | | | | |
| 53 360 / LAND & LAND RIGHTS - SYSTEM SERVICE | 3,411,737 | 0 | 0 | 0 | 0 | 3,411,737 |
| 54 DIRECT ASSIGNMENT | 2,949 | 0 | 0 | 0 | 0 | 2,949 |
| 55 NET DISTRIBUTION PLANT | 3,414,686 | 0 | 0 | 0 | 0 | 3,414,686 |
| 56 PLUS: ADJUSTMENT FOR CIAC | 89,641 | 0 | 0 | 0 | 0 | 89,641 |
| 57 NET DISTRIBUTION PLANT + CIAC | 3,504,327 | 0 | 0 | 0 | 0 | 3,504,327 |
| 58 | | | | | | |
| 59 361 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVICE | 15,083,034 | 0 | 0 | 0 | 0 | 15,083,034 |
| 60 DIRECT ASSIGNMENT | 262,500 | 0 | 0 | 0 | 0 | 262,500 |
| 61 NET DISTRIBUTION PLANT | 15,345,534 | 0 | 0 | 0 | 0 | 15,345,534 |
| 62 PLUS: ADJUSTMENT FOR CIAC | 4,187,465 | 0 | 0 | 0 | 0 | 4,187,465 |
| 63 NET DISTRIBUTION PLANT + CIAC | 19,532,999 | 0 | 0 | 0 | 0 | 19,532,999 |
| 64 | | | | | | |
| 65 362 / STATION EQUIPMENT - SYSTEM SERVICE | 122,510,677 | 0 | 0 | 0 | 0 | 122,510,677 |
| 66 DIRECT ASSIGNMENT | 1,580,595 | 0 | 0 | 0 | 0 | 1,580,595 |
| 67 NET DISTRIBUTION PLANT | 124,091,272 | 0 | 0 | 0 | 0 | 124,091,272 |
| 68 PLUS: ADJUSTMENT FOR CIAC | 15,581,854 | 0 | 0 | 0 | 0 | 15,581,854 |
| 69 NET DISTRIBUTION PLANT + CIAC | 139,673,126 | 0 | 0 | 0 | 0 | 139,673,126 |
| 70 | | | | | | |
| 71 364 / POLES, TOWERS & FIXTURES | 176,650,533 | 0 | 0 | 0 | 0 | 176,650,533 |
| 72 365 / OVERHEAD CONDUCTORS & DEVICES | 91,881,139 | 0 | 0 | 0 | 0 | 91,881,139 |
| 73 366 / UNDERGROUND CONDUIT | 33,247,153 | 0 | 0 | 0 | 0 | 33,247,153 |
| 74 367 / UNDERGROUND CONDUCTORS & DEVICES | 130,056,136 | 0 | 0 | 0 | 0 | 130,056,136 |
| 75 368 / LINE TRANSFORMERS | 259,208,400 | 0 | 0 | 0 | 0 | 259,208,400 |
| 76 369 / SERVICES | 45,947,207 | 0 | 0 | 0 | 0 | 45,947,207 |
| 77 370 / METERS | 39,552,028 | 0 | 0 | 0 | 0 | 39,552,028 |
| 78 371 / INSTALLATIONS ON CUSTOMER PREMISES | 2,246,441 | 0 | 0 | 0 | 0 | 2,246,441 |
| 79 373 / STREET LIGHTING SYSTEMS | 3,932,143 | 0 | 0 | 0 | 0 | 3,932,143 |
| 80 | | | | | | |
| 81 TOTAL DISTRIBUTION PLANT | 925,572,673 | 0 | 0 | 0 | 0 | 925,572,673 |
| 82 | | | | | | |
| 83 GENERAL PLANT | | | | | | |
| 84 389 / LAND & LAND RIGHTS | 8,598,053 | 0 | 0 | 0 | 0 | 8,598,053 |
| 85 390 / STRUCTURES & IMPROVEMENTS | 57,591,419 | 0 | 0 | 0 | 0 | 57,591,419 |
| 86 391 / OFFICE FURNITURE & EQUIPMENT | 54,197,482 | 0 | 0 | 0 | 0 | 54,197,482 |
| 87 392 / TRANSPORTATION EQUIPMENT | 41,966,991 | 0 | 0 | 0 | 0 | 41,966,991 |
| 88 393 / STORES EQUIPMENT | 1,018,477 | 0 | 0 | 0 | 0 | 1,018,477 |
| 89 394 / TOOLS, SHOP & GARAGE EQUIPMENT | 3,641,868 | 0 | 0 | 0 | 0 | 3,641,868 |
| 90 395 / LABORATORY EQUIPMENT | 8,983,024 | 0 | 0 | 0 | 0 | 8,983,024 |
| 91 396 / POWER OPERATED EQUIPMENT | 6,405,427 | 0 | 0 | 0 | 0 | 6,405,427 |
| 92 397 / COMMUNICATIONS EQUIPMENT | 22,023,445 | 0 | 0 | 0 | 0 | 22,023,445 |
| 93 398 / MISCELLANEOUS EQUIPMENT | 2,112,180 | 0 | 0 | 0 | 0 | 2,112,180 |
| 94 | | | | | | |
| 95 TOTAL GENERAL PLANT | 206,538,364 | 0 | 0 | 0 | 0 | 206,538,364 |
| 96 | | | | | | |
| 97 TOTAL ELECTRIC PLANT IN SERVICE | 3,136,446,862 | 0 | 19,779,389 | 18,388,690 | (1,577,314) | 3,173,037,627 |
| 98 | | | | | | |